

## Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§9-322.

(a) A Class “A” license authorizes the licensee to:

(1) import into this State gasoline on which the motor fuel tax has not been paid;

(2) export from this State gasoline on which the motor fuel tax has not been paid; and

(3) acquire in this State from another holder of a Class “A” license gasoline on which the motor fuel tax has not been paid.

(b) (1) A Class “B” license authorizes the licensee to import into this State gasoline on which the motor fuel tax has not been paid, for personal use or for redistribution.

(2) A holder of a Class “B” license may not acquire in this State gasoline on which the motor fuel tax has not been paid.

(c) (1) A Class “C” license authorizes the licensee to:

(i) acquire, in this State, from a supplier whom the Comptroller specifically approves, gasoline on which the motor fuel tax has not been paid; and

(ii) export that gasoline.

(2) A holder of a Class “C” license may not import into this State gasoline on which the motor fuel tax has not been paid.

(d) (1) A Class “D” license authorizes the licensee to acquire, in this State, gasoline on which the motor fuel tax has not been paid from:

(i) a holder of a Class “A” license; or

(ii) another holder of a Class “D” license.

(2) Unless authorized by the Comptroller, a holder of a Class “D” license may not import into this State gasoline on which the motor fuel tax has not been paid.

(e) A Class “F” license authorizes the licensee to engage, in this State, in the business of a turbine fuel seller.

(f) (1) A Class “G-Temporary” license authorizes the licensee during the term of the federal contract for which the license is issued to:

(i) acquire, in this State, gasoline on which the motor fuel tax has not been paid, in the amount that the contract specifies and from a supplier whom the Comptroller specifically approves; and

(ii) deliver that amount to the location that the contract specifies.

(2) A Class “G-Temporary” license may be extended if:

(i) the original federal contract is extended; or

(ii) during the term of the license, another contract is awarded to the licensee.

(g) A Class “S” license authorizes a licensee to engage, in this State, in the business of a special fuel seller.

(h) A Class “U” license authorizes a licensee to engage, in this State, in the business of a special fuel user.

(i) A Class “W” license authorizes a licensee to engage, in this State, in the business of a distributor.

(j) A dealer who holds any class of license because the dealer was licensed before July 1, 1985 has the privileges authorized for that class until the dealer is required to apply for a new license, in accordance with regulations of the Comptroller in effect as of July 1, 1985.

(k) As indicated on an exemption certificate, the certificate authorizes the holder to acquire, in bulk and without paying the motor fuel tax:

(1) special fuel other than turbine fuel; or

(2) turbine fuel.

[\[Previous\]](#)[\[Next\]](#)